(b) if so, what are the reasons of Government's unwillingness to give more resource-raising powers to the States in order to make them financially autonomous and responsive to their development obligations; and

(c) what are the reasons of depriving States from a share in Corporate Tax?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) There is no stagnation in the States' revenue receipts and the total transfers from the Centre to the States and the States' revenue receipts as well as total transfers from Centre to States as a whole have been increasing continuously over the years. The borrowings of the States are increasing in the normal course as the transfers from the Centre to States consist of both grants and loans and the plan expenditure of the States is increasing.

(b) The States are exercising resource raising powers as enshrined in the Constitution of India and there is no curtailment of their powers in this regard.

(c) Corporation Tax is presently not shareable in terms of the provisions of the Constitution of India. However, the Sarkaria Commission on Centre-State Financial Relations has made a recommendation in this regard. This recommendation is under consideration of the Government.

Average Consumer Price Index

2697. SHRI NILOTPAL BASU: Will the Minister of FINANCE be pleased to state what is the annual average of Consumer Price Index for industrial workers (base year 1982=100) and corresponding purchasing power of rupee during the period of 1983-84 to 1993-94, year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): The annual average of Consumer Price Index for industrial workers (base 1982) and corresponding value of rupee from 1983-84 are listed below:

Year	Consumer Price Index (annual average)	Value of Rupee (paise)
1983-84	111	90.09
1984-95	118	84.75
1985-86	126	79.37
1986-87	137	72.99
1987-88	149	67.11
1988-89	163	61.35
1989-90	173	57.80
1990-91	193	51.81
1991-92	219	45.66
1992-93	240	41.67
1993-94	258	38.76

Income Tax Payers Owning Maruti Cars

2698. SHRI E. BALANANDAN: Will the Minister of FINANCE be pleased to state:

(a) the number of Income-tax payers owning Maruti Car in Delhi;

(b) Source of income shown for buying Maruti Car; and

(c) whether the Government is aware that most of the Maruti Car owners are black market magnets; if so, steps taken on that?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) to (c) The statutory form of return of income does not contain any column regarding either ownership of cars or the types of cars owned by the assessees. In the result the details regarding the number of tax-payers owning Maruti cars in Delhi is neither collected nor compiled. Further, under the present scheme of assessment, 97 per cent of the cases are accepted without any detailed scrutiny. As on 31.3.94 there were about 6.88 lakhs of assessee in Delhi and any attempt to collect this information will involve enormous effort and cost which